



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

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17 April 2020

Management comments to the Internal Audit Report of WFP's Nutrition Activities (AR/20/08)

WFP Management welcomes the findings and observations made by the Office of the Internal Audit (OIGA) in its audit report of WFP's Nutrition Activities covering the year 2019.

WFP Management agrees with the OIGA's recognition of positive practices, corporate guidance developed, and uptake of policy direction, processes and tools. It is in agreement with the Audit's recognition of improvements in nutrition human resources and staffing architecture at country-level, allowing for better participation in decision making and partnership. Management also welcomes the OIGA's observation that nutrition programmes are analysis-based, are focussed on country priorities and support regional approaches.

WFP Management agrees with the overall conclusion of the Audit, which found that WFP needs to better capture, generate evidence and communicate its nutrition-related efforts and deliverables, and needs to invest further in demonstrating WFP's added value to break a vicious cycle of underfunding. Moreover, it also supports the Audit's finding for nutrition to be better integrated in supply chain decision-making to increase the delivery effectiveness of nutrition-specific activities. These are reflected in identified process and control weaknesses outlined in the seven Audit observations, two of which were assigned high-priority actions.

The first high-priority area relates to issues with corporate financial and performance architecture and bundling that insufficiently reflect nutrition, which in turn, triggers the second high-priority observation that calls for a more robust corporate M&E system that allows for adequate reporting on nutrition. WFP Management agrees that combined, these weaknesses in corporate systems and processes can both restrict operational capacities and adversely affect WFP's capacity to mobilize resources and advocate externally. WFP Management also takes consideration of the five medium-priority observations that relate mainly to the need for a higher prioritization of the nutrition workforce in the field, better tools to partner with non-governmental organization (NGOs), enhanced resource management practices and tools, foster increased collaboration between the Supply Chain and the Nutrition Divisions, and increased communications and advocacy resources for nutrition.



WFP Management is committed to ensuring that the audit recommendations are addressed in an effective and timely manner. A detailed plan for implementation, considering each action, will be drafted. For this exercise, Management commits to encouraging inter-departmental cooperation, noting that the actions will require efforts from departments and divisions beyond Nutrition, including review as part of corporate prioritization efforts, in order to improve the effectiveness of this important focus area. The first high priority recommendation has already been completed with the issuance of new guidance on Country Strategic plans in January 2020.

WFP Management thanks OIGA for the audit observations and agreed actions shared in Audit AR 20/08, which provide a critical opportunity to highlight nutrition as a core element of WFP's mandate and operations. The sheer scope of the audit showcases WFP's increased capacity to address malnutrition in all its forms, whilst noting that it requires a substantial increase in resources and visibility.